

**REPORT OF THE AUDIT OF THE
GALLATIN COUNTY
FISCAL COURT**

**For The Fiscal Year Ended
June 30, 2002**



EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
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EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE
GALLATIN COUNTY FISCAL COURT

For The Fiscal Year Ended
June 30, 2002

The Auditor of Public Accounts has completed the Gallatin County Fiscal Court audit for fiscal year ended June 30, 2002. We have issued an unqualified opinion on the financial statements taken as a whole. Based upon the audit work performed, the financial statements are presented fairly in all material respects.

Financial Condition:

Fund balances increased by \$43,050 from the beginning of the year, resulting in a cash surplus of \$2,759,378 as of June 30, 2002.

Report Comment:

- The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral And Enter Into A Written Agreement To Protect Deposits

Deposits:

The county maintained deposits of public funds with four depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). As of August 31, 2001, the county's deposits were uninsured and unsecured in the amount of \$226,077. The county did not have written collateral security agreements with the banks at that time. Subsequently, the county corrected these noncompliances.

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EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

Honorable Paul E. Patton, Governor

Gordon C. Duke, Secretary

Finance and Administration Cabinet

Dana Mayton, Secretary, Revenue Cabinet

Honorable George W. Zubaty, Gallatin County Judge/Executive

Members of the Gallatin County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and equity balances arising from cash transactions of Gallatin County, Kentucky, as of June 30, 2002, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Gallatin County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Gallatin County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising primarily from cash transactions as of June 30, 2002 of Gallatin County, Kentucky, and the revenues received and expenditures paid for the year then ended, in conformity with the modified cash basis of accounting.



To the People of Kentucky
Honorable Paul E. Patton, Governor
Gordon C. Duke, Secretary
Finance and Administration Cabinet
Dana Mayton, Secretary, Revenue Cabinet
Honorable George W. Zubaty, Gallatin County Judge/Executive
Members of the Gallatin County Fiscal Court

In accordance with Government Auditing Standards, we have also issued our report dated May 30, 2003 on our consideration of Gallatin County, Kentucky's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Gallatin County, Kentucky. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Based on the results of our audit, we present the accompanying comment and recommendation, included herein, which discusses the following report comment:

- The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral And Enter Into A Written Agreement To Protect Deposits

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
May 30, 2003

GALLATIN COUNTY OFFICIALS

For The Fiscal Year Ended June 30, 2002

Fiscal Court Members:

George W. Zubaty	County Judge/Executive
Eric Moore	Magistrate
Kenneth McFarland	Magistrate
Elsie Ewbank	Magistrate
Sidney Gullion	Magistrate

Other Elected Officials:

Steve Huddleston	County Attorney
Nelson Brown	Jailer
Tracy Miles	County Clerk
Sue O'Connor	Circuit Court Clerk
Clifford Higgins	Sheriff
Vesta Moore	Property Valuation Administrator
Brian Lowder	Coroner

Appointed Personnel:

Lesa Bullard	County Treasurer
Elaine Lillard	Finance Officer

STATEMENT OF ASSETS, LIABILITIES,
AND EQUITY ARISING FROM CASH TRANSACTIONS

GALLATIN COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND EQUITY ARISING FROM CASH TRANSACTIONS

June 30, 2002

	<u>Governmental</u> <u>Fund Type</u>	
	<u>General</u>	
<u>Assets and Other Resources</u>		
<u>Assets</u>		
Cash and Cash Equivalents	\$ 2,769,348	.
Total Assets	\$ 2,769,348	.
<u>Liabilities and Equity</u>		
<u>Liabilities</u>		
Payroll Revolving Account	\$ 9,970	.
Total Liabilities	\$ 9,970	.
<u>Equity</u>		
Fund Balances:		
Unreserved	\$ 2,759,378	.
Total Equity	\$ 2,759,378	.
Total Liabilities and Equity	\$ 2,769,348	.

The accompanying notes are an integral part of the financial statements.

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STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

GALLATIN COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

For The Fiscal Year Ended June 30, 2002

	General Fund Type			
	General Fund	Road and Bridge Fund	Jail Fund	Local Government Economic Assistance Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 815,271	\$ 558,530	\$ 53,019	\$ 295,932
Other Financing Sources:				
Transfers In	74,848		120,000	
Total Cash Receipts	<u>\$ 890,119</u>	<u>\$ 558,530</u>	<u>\$ 173,019</u>	<u>\$ 295,932</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 773,660	\$ 525,446	\$ 170,639	\$ 100,252
Other Financing Uses:				
Transfers Out	175,074	74,848		150,000
Total Cash Disbursements	<u>\$ 948,734</u>	<u>\$ 600,294</u>	<u>\$ 170,639</u>	<u>\$ 250,252</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ (58,615)	\$ (41,764)	\$ 2,380	\$ 45,680
Cash Balance - July 1, 2001	<u>782,546</u>	<u>1,755,587</u>	<u>7,431</u>	<u>170,736</u>
Cash Balance - June 30, 2002	<u><u>\$ 723,931</u></u>	<u><u>\$ 1,713,823</u></u>	<u><u>\$ 9,811</u></u>	<u><u>\$ 216,416</u></u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

GALLATIN COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES
For The Fiscal Year Ended June 30, 2002
(Continued)

General Fund Type				
County Police Fund	Ambulance Fund	911 Fund	Tourism Fund	Totals (Memorandum Only)
\$ 236	\$ 318,299	\$ 97,343	\$ 920	\$ 2,139,550
40,000	164,974		100	399,922
\$ 40,236	\$ 483,273	\$ 97,343	\$ 1,020	\$ 2,539,472
\$ 28,211	\$ 482,736	\$ 15,389	\$ 167	\$ 2,096,500
				399,922
\$ 28,211	\$ 482,736	\$ 15,389	\$ 167	\$ 2,496,422
\$ 12,025	\$ 537	\$ 81,954	\$ 853	\$ 43,050
24	4			2,716,328
\$ 12,049	\$ 541	\$ 81,954	\$ 853	\$ 2,759,378

The accompanying notes are an integral part of the financial statements.

GALLATIN COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 2002

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Gallatin County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the application of the criteria stated in GASB 14, there are no component units which merit consideration as part of the reporting entity.

Additional - Gallatin County Constitutional Elected Officials

- Circuit Court Clerk
- County Attorney
- County Clerk
- County Sheriff
- Property Valuation Administrator

The Kentucky constitution provides for election of the above officials from the geographic area constituting Gallatin County. Pursuant to state statute, these officials perform various services for the Commonwealth of Kentucky, its judicial courts, the fiscal court, various cities and special districts within the county, and the board of education. In exercising these responsibilities, however, they are required to comply with state laws. Audits of their financial statements are issued separately and individually and can be obtained from their respective administrative offices.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Gallatin County Fiscal Court's fund types, a definition of each, and county funds included within each fund type are listed below.

1) General Fund Type

General Fund Type accounts for all financial resources except those required to be accounted for in another fund type. The Gallatin County General Fund Type includes the following county funds: General Fund, Road and Bridge Fund, Jail Fund, Local Government Economic Assistance Fund (LGEA), County Police Fund, Ambulance Fund, 911 Fund, and the Tourism Fund.

GALLATIN COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2002
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

For all fund types, the county utilizes a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis of accounting, assets, liabilities, and related revenues and expenditures are recorded when they result from cash transactions, with a few exceptions. This modified cash basis recognizes revenues when received and expenditures when paid. Long-term receivables, long-term obligations and amounts to be provided in future years to retire debt are recorded in the financial statements. The amount to be provided in future years to retire debt is offset by any cash or cash equivalents held by the county in a bond or debt service fund.

The State Local Finance Officer does not require the county to maintain a general fixed assets group of accounts; therefore the value of the county's fixed assets are not included in the financial statements. These fixed assets include buildings, equipment and land that are owned by the county.

D. Legal Compliance - Budget

The Gallatin County budget is adopted on a cash basis of accounting and according to the laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

GALLATIN COUNTY
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2002
 (Continued)

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 6.41 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. As of June 30, 2002, the bank balances were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bond which named the county as beneficiary/obligee on the bond. However, as of August 31, 2001, the collateral and FDIC insurance together did not equal or exceed the amount on deposit, leaving \$226,077 of public funds uninsured and unsecured. In addition, the county did not have a written agreement with the depository institution securing the county's interest in the collateral.

The county's deposits are categorized below to give an indication of the level of risk assumed by the county as of August 31, 2001.

	<u>Bank Balance</u>
Collateralized with securities held by the County's agent in the County's name	\$ 2,433,444
FDIC Insured	\$ 300,000
Uncollateralized and uninsured	<u>226,077</u>
Total	<u>\$ 2,959,521</u>

Note 4. Subsequent Events

GALLATIN COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2002
(Continued)

The Gallatin County Fiscal Court entered into a lease-purchase agreement with the Kentucky Association Of Counties Leasing Trust for 911 dispatch equipment. This is a 5-year agreement which began on July 29, 2002 and will be supported through the 911 Fund. The original amount of the lease was \$92,078.

Note 5. Insurance

For the fiscal year ended June 30, 2002, Gallatin County was a member of the Kentucky Association of Counties' All Lines Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

Note 6. Public Properties Corporation

On November 22, 1999 the Gallatin County Fiscal Court formed a Public Properties Corporation. The purpose of this Corporation is to cooperate with, and to act on behalf of, at the direction of and as the agency, instrumentality, and constituted authority, of the county of Gallatin, Kentucky in the development, acquisition, financing, and/or refinancing of any public projects which may be undertaken by the County pursuant to the provisions of Kentucky law and thus accomplish a public purpose of the County.

Note 7. Gallatin County Industrial Authority Board

During March 1997, the former Gallatin County Judge Executive appointed six people to the Gallatin County Industrial Authority. Two terms expired February 1998, two terms expired February 2000, and two terms expired February 2001. No new appointments were made and the board ceased to exist. As of June 30, 2002 this board had \$2,246 in the bank.

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

GALLATIN COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

For The Fiscal Year Ended June 30, 2002

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
<u>General Fund Type</u>			
General Fund	\$ 985,820	\$ 815,271	\$ (170,549)
Road and Bridge Fund	557,598	558,530	932
Jail Fund	46,250	53,019	6,769
Local Government Economic Assistance Fund	395,000	295,932	(99,068)
County Police Fund		236	236
Ambulance Fund	362,827	318,299	(44,528)
911 Fund	93,100	97,343	4,243
Tourism Fund	931	920	(11)
Totals	<u>\$ 2,441,526</u>	<u>\$ 2,139,550</u>	<u>\$ (301,976)</u>

Reconciliation

Total Budgeted Operating Revenue Above	\$ 2,441,526
Add: Budgeted Prior Year Surplus	<u>696,347</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures	<u>\$ 3,137,873</u>

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SCHEDULE OF OPERATING REVENUE

GALLATIN COUNTY
SCHEDULE OF OPERATING REVENUE

For The Fiscal Year Ended June 30, 2002

	<u>GOVERNMENTAL FUND TYPE</u>	
<u>Revenue Categories</u>	<u>General Fund Type</u>	
Taxes	\$	567,277
In Lieu Tax Payments		84,158
Excess Fees		14,357
Licenses and Permits		7,785
Intergovernmental Revenues		941,440
Charges for Services		309,020
Miscellaneous Revenues		99,843
Interest Earned		115,670
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Total Operating Revenue	\$	<u><u>2,139,550</u></u>

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COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

GALLATIN COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

For The Fiscal Year Ended June 30, 2002

Expenditure Categories	GENERAL FUND TYPE		
	Final Budget	Budgeted Expenditures	Under (Over) Budget
General Government	\$ 420,584	\$ 369,011	\$ 51,573
Protection to Persons and Property	950,611	835,845	114,766
General Health and Sanitation	326,500	37,947	288,553
Social Services	17,864	10,284	7,580
Recreation and Culture	138,505	19,386	119,119
Roads	674,665	494,397	180,268
Capital Projects	53,806	13,806	40,000
Administration	555,338	315,824	239,514
Total Operating Budget - General Fund Type	<u>\$ 3,137,873</u>	<u>\$ 2,096,500</u>	<u>\$ 1,041,373</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

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Dana Mayton, Secretary, Revenue Cabinet
Honorable George W. Zubaty, Gallatin County Judge/Executive
Members of the Gallatin County Fiscal Court

**Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards**

We have audited the financial statements of Gallatin County, Kentucky, as of and for the fiscal year ended June 30, 2002, and have issued our report thereon dated May 30, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Gallatin County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards and which is described in the accompanying comment and recommendation.

- The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral And Enter Into A Written Agreement To Protect Deposits

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Gallatin County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.



Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

Internal Control Over Financial Reporting (Continued)

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management is not intended to be, and should not be, used by anyone other than the specified party.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
May 30, 2003

COMMENT AND RECOMMENDATION

GALLATIN COUNTY
COMMENT AND RECOMMENDATION

For The Fiscal Year Ended June 30, 2002

REPORTABLE CONDITIONS

None.

NONCOMPLIANCES

The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral And Enter Into A Written Agreement To Protect Deposits

On August 31, 2001, \$226,077 of the county's deposits of public funds were uninsured and unsecured. According to KRS 66.480(1)(d) and KRS 41.240(4), financial institutions maintaining deposits of public funds are required to pledge securities or provide surety bonds as collateral to secure these deposits if the amounts on deposit exceed the \$100,000 amount of insurance coverage provided by the Federal Deposit Insurance Corporation (FDIC). The county should require the depository institution to pledge or provide collateral in an amount sufficient to secure deposits of public funds at all times. We also recommend the county enter into a written agreement with the depository institutions to secure the county's interest in the collateral pledged or provided by the depository institutions. According to federal law, 12 U.S.C.A. § 1823(e), this agreement, in order to be recognized as valid by the FDIC, should be (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

County Judge/Executive George W. Zubaty's Response:

This has been corrected. All four banking institutions have entered into a security agreement with the Gallatin Co. Fiscal Ct. as well as when we make large deposits. Treasurer will call bank making sure we have enough collateral pledged.

CERTIFICATION OF COMPLIANCE -
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM

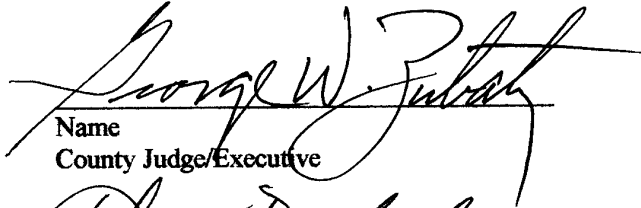
GALLATIN COUNTY FISCAL COURT

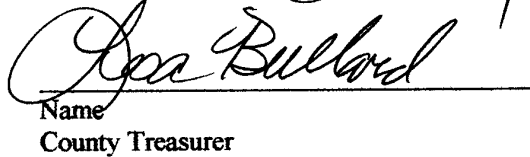
For The Fiscal Year Ended
June 30, 2002

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM
GALLATIN COUNTY FISCAL COURT

For The Fiscal Year Ended June 30, 2002

The Gallatin County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.


Name
County Judge/Executive


Name
County Treasurer